

FSC Chain of Custody Certification Audit Summary Report

Organization:	Cumberland Packaging Ltd		
Street:	Unit 2, Bay 6, Campfield Road		
City:	Shoeburyness		
State/County:	Essex		
Zip Code:	SS3 9BX		
Country:	United Kingdom		
Website:	www.cumberlandpackaging.co.uk	Public Company Email	sales@cumberlandpackaging.co.uk
Standard(s):	FSC-STD-40-004 V3-0		Accreditation Body: ASI
Type of Certification:	COC – Single Certificate – Legal Entity		
Representative:	Mr Ian Stubbles	Phone NO:	01702 384080
Email Representative:	istubbles@cpholdings.co.uk		
Email FSC Trademark:	istubbles@cpholdings.co.uk		
Site(s) audited:	Remote Audit: Unit 2, Bay 6, Campfield Road Shoeburyness	Date(s) of Audit(s):	13-04-2021
EA Code:	07	NACE Code:	21.2
Technical Area Code:		Effective No. of Personnel:	0
Lead Auditor:	Mr Tobin Gordon	Additional Team Member(s):	
Total on-site Time Allocation for this audit	1 Day – Remote Audit	Additional Attendees and Roles:	
FSC COC and FSC CW Code:	SGSCH-COC-020143	First Issue Date:	18/04/2017
License Code:	FSC-C135030	Expiry date:	17/04/2022
<p>This report is confidential and distribution is limited to the audit team, client representative and the SGS office.</p> <p>The SGS accredited office for this certification is SGS Société Générale de Surveillance SA, Place des Alpes 1, CH-1201 Genève, Switzerland Detailed contacts are provided under the following link: http://www.sgs.com/en/Agriculture-Food/Forestry/Services-for-Forest-Products-and-Solid-Biofuels/Audits-Certification-and-Training/Forest-Timber-and-Paper-Certification-Contacts-and-Accreditations.aspx</p>			

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1. AUDIT OBJECTIVES

The objectives of this audit were:

- to confirm that the management system conforms with all the requirements of the audit standard;
- to confirm that the organization has effectively implemented the planned management system;
- to confirm that the management system is capable of achieving the organization's policy objectives.

2. SCOPE OF CERTIFICATION

The purchase of FSC Mix and FSC Recycled sheet board for the manufacture, sale and distribution of FSC Mix and FSC Recycled Corrugated Products (Transfer System).

Has this scope been amended as a result of this audit? Yes No

This is a **single COC certification with multiple sites** and an "Appendix for Registration Organizations with Multiple Sites" listing all relevant sites has been established. However, these sites shall not be listed on the certificate. Yes No

This is a **multi-site** audit and an "Appendix for Registration Organizations with Multiple Sites" listing all relevant sites and/or remote locations has been established (attached) and agreed with the client. Yes No

This is a **group management** audit and an "Appendix for Registration Organizations with Multiple Sites" listing all relevant sites has been established (attached) and agreed with the client. Yes No

The company is **outsourcing** processes and an "Appendix with Information about Outsourcings" listing all relevant sub-contactors Yes No

The company is sourcing **Controlled Wood** and a separate complementary audit report is completed or an "Appendix for Controlled Wood Verification" is attached. Yes No

The company intends to sell **FSC Controlled Wood** and a FSC Controlled Wood Code must be issued. Yes No

The company is sourcing **reclaimed material** and an "Appendix with Information about Reclaimed Material" listing all relevant suppliers is attached Yes No

3. SYSTEM UNDER REVIEW

Cumberland packaging Ltd. is a well established 'sheet plant' in Shoeburyness, Essex and uses the industry standard ABACA management system to control all production of packaging material. ABACA has FSC conformance requirements built in so that once a job is identified as FSC certified at the point of sale confirmation it will permit the purchase of identified FSC certified materials only from FSC certified suppliers to satisfy that job.

The company sells packing solutions to a wide range of customers but had not had any demand in this audit period for FSC certified products. However two FSC jobs had been recently received so were work-in-progress at the time of the audit, although no purchase of certified raw material had yet been made.

On confirmation from the customer of a sales order and the associated print artwork the company secures approval for any use of the FSC trademarks on product. All production is based on customers' bespoke purchase requirements.

Board is then ordered to the correct size from one of the approved suppliers. On receipt the material is checked for the supplier's FSC claim and COC code and then logged into ABACA and production is scheduled

Production involves die-cutting and printing the sheet board then packing and despatch with a delivery note including the FSC claim and COC code. Following delivery a sales invoice is raised, again with the FSC claim and COC code.

Critical Control	Risk of Mixing	Justification
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Points		
Management system	Low	The combination of the company's certified BRC management system, the documented FSC procedures and the ABACA MIS provide a CoC management system that is adequate to ensure continuous conformance with all applicable certification requirements.
Material sourcing	Low	Sections 2.1 and 2.2 of Procedure 2, Material Sourcing of FSC Manual– Issue 3 March 2019 in place and require that the organisation maintains up-to-date information about all suppliers and that the organisation regularly verify the validity and product groups scope of the certificates of their active FSC-certified suppliers. Appendix A2 lists all suppliers.
Material handling	Low	The risk of non-eligible inputs entering FSC product groups was assessed by the auditor as being negligible. Physical segregation and identification of all stock and work in progress is a fundamental business requirement and standard practice. Orders are processed on a job by job basis to meet customer requirements All board is ordered bespoke for each job, is identified in the warehouse by a physical label and by a stock record on the ABACA Management System, and is kept separate from other board before being presented for die-cutting and printing in accordance with the requirements of the job bag. Work in progress is kept physically separate from other work.
FSC material and product records	Low	Procedure 4.2 of FSC Manual in place confirming that material accounting records are produced and retained by the ABACA MIS as a routine business function. Procedure 4.4 of FSC Manual in place confirming that the company will prepare reports of annual volume summaries
Trademark Use	Low	Trademarks used correctly off-product and on product. Approval records are in place.
Sales & delivery documents	Low	Procedure 5.1 of FSC Manual in place, confirming that the organisation will ensure that sales and delivery documents (physical or electronic) issued for products sold with FSC claims include the required information FSC certified products have been sold without applicable FSC claims – See Major NC.

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4. CURRENT AUDIT FINDINGS AND CONCLUSIONS

The audit team conducted a process-based audit focusing on significant aspects/risks/objectives required by the standard(s). The audit methods used were interviews, observation of activities and review of documentation and records.

The structure of the audit was in accordance with the audit plan and audit planning matrix included as annexes to this summary report.

The audit team concludes that the organization has has not established and maintained its management system in line with the requirements of the standard and demonstrated the ability of the system to systematically achieve agreed requirements for products or services within the scope and the organization's policy and objectives.

Number of nonconformities identified: 2 Major 0 Minor

Therefore the audit team recommends that, based on the results of this audit and the system's demonstrated state of development and maturity, management system certification be:

Granted / Continued / Withheld / Suspended until satisfactory corrective action is completed.

5. PREVIOUS AUDIT RESULTS

The results of the last audit of this system have been reviewed, in particular to assure appropriate correction and corrective action has been implemented to address any nonconformity identified. This review has concluded that:

- Any nonconformity identified during previous audits has been corrected and the corrective action continues to be effective.
- The management system has not adequately addressed nonconformity identified during previous audit activities and the specific issue has been re-defined in the nonconformity section of this report.
- There were no open nonconformities from the previous audit.

6. AUDIT FINDINGS

The audit team conducted a process-based audit focusing on significant aspects/risks/objectives. The audit methods used were interviews, observation of activities and review of documentation and records.

The chain of custody system documentation demonstrated conformity with the requirements of the audit standard and provided sufficient structure to support implementation and maintenance of the management system. Yes No

The organization has demonstrated effective implementation and maintenance of its chain of custody system. Yes No

Throughout the audit process, the chain of custody system demonstrated overall conformance with the requirements of the audit standard. Yes No

Has the Organization taken possession of certified material? Yes No

Note: If the answer is "no" at the stage of the Initial Audit, the organisation shall notify SGS as soon as eligible input stock is available or the production of FSC-certified material has started. In case any relevant nonconformities have been issued as a result of this audit, SGS will need to carry out a site visit within 3 months.

FSC Trademark use is accurate and in accordance with appropriate standard and guidance. N/A Yes No

Certification claims relating to SGS certification marks are accurate and in accordance with appropriate guidance N/A Yes No

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7. SIGNIFICANT AUDIT TRAILS FOLLOWED

Details of collected evidence and audit trail of this audit are presented in the separate FSC-COC-checklist.

8. NONCONFORMITIES

8.1 Closure of open nonconformities identified during the previous evaluation

Nonconformity	N° 1 of 4	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	<input type="checkbox"/> False Claim
Department / Function:	Management Representative	Standard Ref.:	FSC-STD-40-004 V3-0 Clause: 1.1 d)	
Document Ref.:	Training Records			
Details of Nonconformity:	There was no evidence that the company has trained staff on the up-to-date version of the organization's procedures to ensure their competence in implementing the CoC management system;			
Close out evidence and conclusion	The company has identified training needs and conducted training for relevant personnel. The only person identified as needing training to address the 2020 NC is Ian Stubbles. Personnel have been trained on the current version of the company's procedures – Training Date 21/08/2021. Trainee – Ian Stubbles.			
Status of nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Not closed, raised to Major nonconformity (see 8.2 below) <input type="checkbox"/> Not closed, timeline extended (see 8.2 below)			

Nonconformity	N° 2 of 4	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	<input type="checkbox"/> False Claim
Department / Function:	Management Representative	Standard Ref.:	FSC-STD-50-001 V2-0 Clause: 1.4	
Document Ref.:	Website			
Details of Nonconformity:	The ® symbol was not used with the first or most prominent use of each of the two FSC trademarks used on the company web page https://www.cumberlandpackaging.co.uk/FSC_Chain_of_custody.php			
Close out evidence and conclusion	Closed at the 2020 audit by the 2020 Lead Auditor.			
Status of nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Not closed, raised to Major nonconformity (see 8.2 below) <input type="checkbox"/> Not closed, timeline extended (see 8.2 below)			

Nonconformity	N° 3 of 4	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	<input type="checkbox"/> False Claim
Department / Function:	Management Representative	Standard Ref.:	FSC-STD-50-001 V2-0 Clause: 1.5	
Document Ref.:	Trademark Approvals			
Details of Nonconformity:	Approval for the use of FSC trademarks on the company website had not been sought			
Close out evidence	Evidence gathered at 2021 audit confirmed that approval was gained from SGS on			

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and conclusion	20/08/2020.
Status of nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Not closed, raised to Major nonconformity (see 8.2 below) <input type="checkbox"/> Not closed, timeline extended (see 8.2 below)

Nonconformity	N° 4 of 4	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	<input type="checkbox"/> False Claim
Department / Function:	Management Representative	Standard Ref.:	FSC-STD-50-001 V2-0 Sections 3 & 4	
Document Ref.:	Training Records			
Details of Nonconformity:	There was no evidence of training having been undertaken by relevant staff to ensure the correct use of FSC labels and trademarks, both on- and off-product, including the requirement to submit all such usage for approval by SGS			
Close out evidence and conclusion	The company has provided evidence that Ian Stubbles has applied for and successfully completed the FSC online training - Training Date 21/08/2021. FSC Certificate reviewed at 13/04/2021.			
Status of nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Not closed, raised to Major nonconformity (see 8.2 below) <input type="checkbox"/> Not closed, timeline extended (see 8.2 below)			

8.2 New Non-Conformities

Nonconformity	N° <u>1</u> of <u>2</u>	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor	<input type="checkbox"/> False Claim
Department / Function:	Sales Invoice	Standard Ref.:	FSC-STD-40-004 V3-0 Clause: 5.1	
Document Ref.:				
Details of Nonconformity:	<p>The company has sold 22No works orders as FSC certified.</p> <p>Interviews with John Watson and a review of output invoices and delivery notes for the current period, confirmed that the company has not included their FSC COC Code or an applicable FSC Claim on any invoice or delivery note to date.</p> <p>EG Invoice CIN512265 09/11/2020 Del Note CSO512265 09/11/2020 Product CPL5533181</p> <p>Invoice CIN512265 17/08/2020 Del Note CSO173177 17/08/2020 Product CPL5533177</p> <p>Invoice CIN511891 30/10/2020 Del Note CSO174591 30/10/2020 Product CPL5533184</p>			
Proposed Action Plan	Interview with John Watson at 13/04/2021 confirmed that the review the requirements from FSC-STD-40-004 Clause 1.5.			

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	<p>The company MIS is already set up to apply an FSC Claim and the company's COC code, when the product is switched from non-certified to certified.</p> <p>The company will apply their non-conforming product procedure and notify all customers of the applicable FSC COC Code and Claim, for the products they have received.</p> <p>The company will conduct further training to prevent re-occurrence of this issue.</p>
Status of nonconformity	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed on date:

Nonconformity	N° <u>2</u> of <u>2</u>	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor	<input type="checkbox"/> False Claim
Department / Function:	On product label use	Standard Ref.:	FSC-STD-40-004 V3-0FSC-STD-40-004 V3-0 Clause: 11.1	
Document Ref.:		Issue / Rev. Status:		
Details of Nonconformity:	<p>The company has sold 22No products with the FSC label but without the corresponding FSC claim on the sales invoice.</p> <p>The following invoices and delivery notes are recorded as a sample of the document reviewed at 13/04/2021 that include the FSCon product logo but do not include FSC Claims or the company's COC code on sales invoices.</p> <p>The following approvals have been obtained by SGS.</p> <p>Invoice CIN512265 09/11/2020 Del Note CSO512265 09/11/2020 Product CPL5533181 SGS Logo Approval Date 16/10/2020</p> <p>Invoice CIN512265 17/08/2020 Del Note CSO173177 17/08/2020 Product CPL5533177 SGS Logo Approval Date 04/08/2020</p> <p>Invoice CIN511891 30/10/2020 Del Note CSO174591 30/10/2020 Product CPL5533184 SGS Logo Approval Date 16/10/2020</p>			
Proposed Action Plan	The proposed action plan includes the same actions as for NC 01.			
Status of nonconformity	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed on date:			

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Nonconformities detailed here shall be addressed through the organization's corrective action process, in accordance with the relevant corrective action requirements of the audit standard, including actions to analyse the cause of the nonconformity and prevent recurrence, and complete records maintained.

Major nonconformities:

Corrective actions to address major nonconformities shall be carried out immediately and include a cause analysis. An SGS auditor will evaluate the actions taken, their effectiveness and determine whether certification can be granted or continued within 90 days. For re-certification audits the time scales may need to be reduced to ensure re-certification prior to expiry of current certification.

The follow-up audit will take place by:

on-site visit

remote audit; Please send records with supporting evidence to the SGS Auditor within 90 days.

Minor nonconformities:

Corrective actions to address minor nonconformities shall be carried out within 12 months and include a cause analysis. An SGS auditor will evaluate the actions taken and their effectiveness. The corrective actions to address the minor nonconformities including a cause analysis needs to be provided on an action plan.

9. GENERAL OBSERVATIONS & OPPORTUNITIES FOR IMPROVEMENT & COMPLAINTS RECEIVED BY THE ORGANIZATION

Observation 01

The company shall consider what further training is required to address NCs 1 and 2, raised at 13/04/2021.

The company has not received any FSC related complaints.

10. OPENING AND CLOSING MEETING ATTENDANCE RECORD

Name	Position	Opening	Closing
Tobin Gordon	Lead Auditor	x	x
John Watson	Managing Director	x	x
Ian Stubbles	COC MR	x	x

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APPENDIX WITH INFORMATION ABOUT PRODUCT GROUPS, SALES AND FSC FEES

1. Certified Product Groups

Input Product Type [1]	Category [2]	Output Product Type [1]	Species [3]	Primary Activity [4]	System [5]	Output Category [6]	No
P4.3 Corrugated Fibreboard	FSC Mix and FSC Recycled	P5.1 Corrugated Paper Packaging	N/A	Secondary Processor	Transfer	FSC Mix and FSC Recycled	1

Information published in the FSC Database www.fsc-info.org (grey background):

[1] According to FSC-STD-40-004a - FSC Product Type Classification. Provide number and name.

[2] FSC 100%, FSC Mix, FSC Recycled, FSC Controlled Wood, Controlled Wood, Pre-Consumer Reclaimed Material or Post-Consumer Reclaimed Material.

[3] Scientific and common name. If common name is needed, please enter in square brackets [] after each scientific name, or as a group of local names after all scientific names for one product.

[4] Options according to the FSC-Database are:

- Broker / trader with physical possession
- Broker / trader without physical possession
- Distributor / wholesaler
- Gathering of non-wood products
- Logging
- Primary processor
- Printer and related services
- Publishing activities
- Retailer
- Secondary processor

[5] Transfer, Credit or Percentage System.

[6] FSC 100%, FSC Mix, FSC Recycled, FSC Controlled Wood.

2. Purchases and Sales

Information on FSC-certified input and sold volumes based on the organization's annual volume summary is provided in the COC-part of the Checklist clause 4.4. SGS has to inform FSC about organizations that reported no FSC sales since the previous evaluation.

The organization did not report any FSC sales since the previous evaluation.

3. FSC AAF Accreditation and Administration Fees

The payment of the AAF is an FSC requirement and SGS collects the payment on behalf of FSC. This fee must be paid annually, and it is based on the total turnover of the company for forestry products and all products which contain wood or its derivatives (Certified and non-certified material).

The AAF Policy will be reviewed annually and revised to remain consistent with any new FSC strategy and/or policy or account for inflation according to the global inflation rate of the previous year.

Please consult the FSC Website for actual information about recent Fee classes

<https://fsc.org/en/document-center/documents/0b31d9c0-97a2-4c6a-ba9b-f78ae4da16b7>

Class	Turnover (US\$)	Simple COC	Multisite COC	Broker/Trader Individual	Broker/Trader Multisite
1	< 200.000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	200.000 - 1.000.000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	> 1 – 5 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	> 5 – 25 million	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	> 25 – 100 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	> 100 – 500 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	> 500 – 1000 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	> 1000 – 2000 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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9	> 2000 – 3000 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	> 3000 – 5000 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10+	> 5000 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Groups: Special calculation applies. Provide summarised turnover of all group members in USD:

APPENDIX WITH CERTIFICATION HISTORY

Visit History

Nr	Date of Audit completion	Auditors	Standards	NCs
2	11/05/2018	T Gordon	FSC-STD-40-004 V3-0 FSC-STD-50-001V1.2	No NCs Minor NC1, Clause 1.16 opened
3	27/03/2019	T Gordon	FSC-STD-40-004 V3-0 FSC-STD-50-001 V2-0	No NCs Minor NC1, 2018 closed
4	20/08/2020	Charles Townsend	FSC-STD-40-004 V3-0 FSC-STD-50-001 V2-0	Min, Clause 1.1d) Closed Min Clause 1.4 Closed Min Clause 1.5 Closed Min Clause Sections 3 & 4 Closed
5	13/04/2021	T Gordon	FSC-STD-40-004 V3-0 FSC-STD-50-001 V2-0	Maj, Clause 5.1 Open Maj, Clause 11.1 Open No NCs.

Certification Decision History

Date	Justification	Authorised by:
	<input type="checkbox"/> Initial audit <input type="checkbox"/> Re-certification <input type="checkbox"/> Change of Scope	

Decision for Suspension or Withdrawal

Date	Suspension/Withdrawal	Justification	Authorised by:
	<input type="checkbox"/> Suspension <input type="checkbox"/> Lifting of Suspension <input type="checkbox"/> Withdrawal	<input type="checkbox"/> Due to false claims and/or fraud <input type="checkbox"/> Other non-conformities not closed in time <input type="checkbox"/> Other reasons:	

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